<u>EXHIBIT B</u>

CATEGORY CODE	CATEGORY	HOURS	VALUE
1	Project Initiation, data request/review and ongoing project management	7	$5,940.00
2	Pay Benchmarking – US and certain international business units	42	$22,815.00
3	KEIP	113	$75,827.50
4	KERP	163.5	$116,915.00
5	General Plan Design	10.25	$7,916.25
6	Communications	125.5	$83,275.00
TOTAL		**461.25**	**$312,688.75**